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2022 JUN 24 PM 2:08

ORDINANCE NO. 2022-13

AN ORDINANCE CALLING FOR A SPECIAL ELECTION IN THE CITY OF DECATUR, ARKANSAS, ON THE QUESTION OF LEVYING A ONE PERCENT (1%) SALES AND USE TAX AND PRESCRIBING OTHER MATTERS PERTAINING THERETO AND DECLARING AN EMERGENCY.

WHEREAS, on February 14, 2022, the City Council of the City of Decatur, Arkansas, passed Ordinance No. 22-01 providing for the levy of a one percent (1%) sales and use tax upon approval by the electors of the City of Decatur, Arkansas; and

WHEREAS, the purpose of this Ordinance is to call a special election on the question of levying a one percent (1%) sales and use tax by the electors of the City of Decatur, Arkansas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF DECATUR, ARKANSAS:

Section 1. That there be, and there is hereby called, a special election to be held on **November 8, 2022**, at which election there shall be submitted to the voters of the City of Decatur, Arkansas, the question of levying the one percent (1%) sales and use tax.

Section 2. That the question of levying the one percent (1%) sales and use tax shall be placed on the ballot for the election in substantially the following form:

Vote on measure by placing an "X" in the square opposite the measure either
FOR or AGAINST:

On the question of levying a one percent (1%) sales and use for the purpose of:

- 1) Support and improvement of City of Decatur firefighting equipment, apparatus, physical structures and costs of maintaining necessary firefighting personnel, and;
- 2) Support and improvement of City of Decatur law enforcement equipment, vehicles, physical structures and costs of maintaining necessary law enforcement personnel, and;
- 3) Street and drainage projects, and;
- 4) Support and improvement of City of Decatur Parks and Recreational facilities and programs.

FOR adoption of the levy of the one percent (1%)
Sales and use tax.....[]

AGAINST adoption of the levy of the one percent (1%)
Sales and use tax.....[]



STATE OF ARKANSAS
Department of Finance
And Administration

SALES & USE TAX SECTION
P. O. BOX 3566
LITTLE ROCK, AR 72203-3566
PHONE (501) 682-7105
FAX (501) 683-4283
www.dfa.arkansas.gov

June 22, 2022

Ms. Morgan S. Doughty; Attorney at Law
Harrington Miller Attorneys
4710 S. Thompson, Suite 102
Springdale, Arkansas 72764

RE: Proposed Ordinances: 22-01 & 22-
Date of Election: November 8, 2022
Tax Rate: 1%

Dear Ms. Doughty:

The Department of Finance and Administration has reviewed your ordinances for the City of Decatur to determine if the ordinances are in compliance with the provisions of Arkansas Code §26-25-107.

Findings of our review: Ordinances are in compliance with §26-25-107.

This review is not intended to provide a legal analysis of the ordinance. You should consult your city/county attorney for any legal advice.

Following the election approving the local sales and use tax, please furnish the following items:

- A) Certified copies of the levying ordinance and the ordinance calling for the special election.**
- B) Proof of Publication and the Mayor's/Judges Proclamation of Election Results.**

Latest Date for Submission of Documents	Next Available Effective Date of Tax
January 1, 2023	April 1, 2023
April 2, 2023	July 1, 2023
July 3, 2023	October 1, 2023
October 3, 2023	January 1, 2024

The city/county **shall notify the director** of the rate change by providing “Proof of Publication” and the Mayor’s/Judges Proclamation of Election Results at least ninety (90) days before the effective date of the tax.

If no election challenge is filed within the thirty-day challenge period, the ordinance shall become effective on the first day of the first month of the calendar quarter after a minimum of sixty (60) days’ notice by the director to sellers and after the expiration of the full thirty-day period of challenge.

In the event that the city annexes additional territory, please mail a certified copy of the annexing ordinances, petitions, and proof of publication and map of annexed areas to Arkansas Secretary of State, Elections Division Room 26, 500 Woodlane Ave, Little Rock, AR 72201.

If I can be of further assistance, please do not hesitate to call or E-mail me at the address listed below.

Sincerely,

LaShonda A. Cottrell

Tax Auditor II

Local Sales and Use Tax Section

LaShonda.Cottrell@dfa.arkansas.gov

Phone: 501-537-5784 Fax: 501-537-5780

Enc:

AFFIDAVIT OF PUBLICATION

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I, Brittany Smith, solemnly swear that I am the Accounting Legal Clerk for the Northwest Arkansas Newspapers, LLC, and I do solemnly swear that the attached advertisement:

City of Decatur
Ord 2022-13

was published in the following weekly paper(s):

____ Bella Vista Weekly Vista
____ Pea Ridge Times
____ Siloam Springs Herald Leader
____ Siloam Sunday (Section of Arkansas Democrat Gazette)
X Westside Eagle Observer

Of general and bona fide circulation in Benton County, Arkansas

Date(s) of Publication: June 22, 2022

Publication Charges: \$305.64

Brittany Smith
Brittany Smith

Subscribed and sworn to before me
This 22 day of June, 2022.

Cathy Wiles
Notary Public
My Commission Expires:

Cathy Wiles
Benton COUNTY
NOTARY PUBLIC - ARKANSAS
My Commission Expires 02-20-2024
Commission No. 12397118

****NOTE****

Please do not pay from Affidavit.
Invoice will be sent.

ORDINANCE NO. 2022-13
AN ORDINANCE CALLING FOR A SPECIAL ELECTION IN THE CITY OF DECATUR, ARKANSAS, ON THE QUESTION OF LEVYING A ONE PERCENT (1%) SALES AND USE TAX AND PRESCRIBING OTHER MATTERS PERTAINING THERETO AND DECLARING AN EMERGENCY.
WHEREAS, on February 14, 2022, the City Council of the City of Decatur, Arkansas, passed Ordinance No. 22-01 providing for the levy of a one percent (1%) sales and use tax upon approval by the electors of the City of Decatur, Arkansas; and
WHEREAS, the purpose of this Ordinance is to call a special election on the question of levying a one percent (1%) sales and use tax by the electors of the City of Decatur, Arkansas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF DECATUR, ARKANSAS:

Section 1. That there be, and there is hereby called, a special election to be held on November 8, 2022, at which election there shall be submitted to the voters of the City of Decatur, Arkansas, the question of levying the one percent (1%) sales and use tax.

Section 2. That the question of levying the one percent (1%) sales and use tax shall be placed on the ballot for the election in substantially the following form:

Vote on measure by placing an "X" in the square opposite the measure either FOR or AGAINST:

On the question of levying a one percent (1%) sales and use for the purpose of:

- 1) Support and improvement of City of Decatur firefighting equipment, apparatus, physical structures and costs of maintaining necessary firefighting personnel, and;
- 2) Support and improvement of City of Decatur law enforcement equipment, vehicles, physical structures and costs of maintaining necessary law enforcement personnel, and;
- 3) Street and drainage projects, and;
- 4) Support and improvement of City of Decatur Parks and Recreational facilities and programs.

FOR adoption of the levy of the one percent (1%)

Sales and use tax.....[]

AGAINST adoption of the levy of the one percent (1%)

Sales and use tax.....[]

Section 3. That the election shall be held and conducted and the vote canvassed and the results declared under the laws and in the manner now provided for municipal elections unless otherwise provided in Title 26, Chapter 75 Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and only qualified voters of the City of Decatur, Arkansas, shall have the right to vote at the election.
Section 4. That the results of the election shall be proclaimed by the Mayor, and his Proclamation shall be published one time in a newspaper published in the City of Decatur, Arkansas, and having a general circulation therein, which Proclamation shall advise that the results as

proclaimed shall be conclusive unless attacked in the courts within thirty (30) days after the date of publication.

Section 5. That a copy of this Ordinance shall be given to the Benton County Board of Election Commissioners in order that the necessary election officials and supplies may be provided. A certified copy of this Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

Section 6. That the Mayor and City Clerk, for and on behalf of the City of Decatur, Arkansas, be and they are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the levying of the one percent (1%) sales and use tax is approved by the voters, to cause the one percent (1%) sales and use tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever nature necessary to carry out the authority conferred.

Section 7. That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. That if any section, paragraph, subdivision, clause, phrase or other provision or portion of this Ordinance is adjudged to be invalid, unconstitutional, or unenforceable by any court with jurisdiction to make such determination, then such adjudication shall not affect the validity of this ordinance as a whole or any part or provision other than the part adjudged to be invalid, unconstitutional, or unenforceable, and the remaining parts and provisions of this ordinance shall be construed as if such invalid, unconstitutional, or unenforceable provision or provisions had never been contained herein.

Section 9. Emergency Clause: It is hereby ascertained and declared that there is a great need to establish a stable source of revenue to finance vital municipal services and improvements thereto in order to promote and protect the health, safety, and welfare of the City of Decatur, Arkansas, and its inhabitants. Therefore, it is declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health, and safety shall be in force and take effect immediately from and after its passage.

PASSED AND APPROVED by the City Council for the City of Decatur, Arkansas, this 13th day of June 2022.

APPROVED:

Robert Sharp, Mayor

ATTEST:

Kim Wilkins, City Clerk
75566278 Junw 22, 2022

PASSED AND APPROVED by the City Council for the City of Decatur, Arkansas, this
13th day of June 2022.



APPROVED:

A handwritten signature in blue ink, appearing to read "Robert Tharp", written over a horizontal line.

Robert Tharp, Mayor

ATTEST:

A handwritten signature in blue ink, appearing to read "Kim S. Wilkins", written over a horizontal line.
Kim Wilkins, City Clerk

Section 3. That the election shall be held and conducted and the vote canvassed and the results declared under the laws and in the manner now provided for municipal elections unless otherwise provided in Title 26, Chapter 75 Subchapter 3 of the Arkansas Code of 1987 Annotated (the "Authorizing Legislation") and only qualified voters of the City of Decatur, Arkansas, shall have the right to vote at the election.

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Section 5. That a copy of this Ordinance shall be given to the Benton County Board of Election Commissioners in order that the necessary election officials and supplies may be provided. A certified copy of this Ordinance shall also be provided to the Commissioner of Revenues of the State of Arkansas as soon as practical.

Section 6. That the Mayor and City Clerk, for and on behalf of the City of Decatur, Arkansas, be and they are hereby authorized and directed to do any and all things necessary to call and hold the special election as herein provided and, if the levying of the one percent (1%) sales and use tax is approved by the voters, to cause the one percent (1%) sales and use tax to be collected in accordance with the Authorizing Legislation, and to perform all acts of whatever nature necessary to carry out the authority conferred.

Section 7. That all ordinances and parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. That if any section, paragraph, subdivision, clause, phrase or other provision or portion of this Ordinance is adjudged to be invalid, unconstitutional, or unenforceable by any court with jurisdiction to make such determination, then such adjudication shall not affect the validity of this ordinance as a whole or any part or provision other than the part adjudged to be invalid, unconstitutional, or unenforceable, and the remaining parts and provisions of this ordinance shall be construed as if such invalid, unconstitutional, or unenforceable provision or provisions had never been contained herein.

Section 9. Emergency Clause: It is hereby ascertained and declared that there is a great need to establish a stable source of revenue to finance vital municipal services and improvements thereto in order to promote and protect the health, safety, and welfare of the City of Decatur, Arkansas, and its inhabitants. Therefore, it is declared that an emergency exists and this Ordinance being necessary for the immediate preservation of public peace, health, and safety shall be in force and take effect immediately from and after its passage.

§A.C.A. 26-75-209. EFFECTIVE DATE OF ORDINANCE.

[EFFECTIVE JANUARY 1, 2008.]

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In order to provide time for the preparations for election set forth in this subchapter and to provide for the accomplishment of the administrative duties of the Director of the Department of Finance and Administration, the following effective dates are applicable with reference to any such ordinance levying such tax:

(1)(A) The ordinance levying the tax shall not be effective until after the election has been held.

(B) Following the election, the mayor of the city shall issue his or her proclamation of the results of the election with reference to the local sales and use tax, and the proclamation shall be published one (1) time in a newspaper having general circulation in the city.

(C) Any person desiring to challenge the results of the election as published in the proclamation shall file such challenge in the circuit court of the county in which the city is located within thirty (30) days of the date of publication of the proclamation.

(D)(i) The mayor of the city shall notify the director of the rate change after publication of the proclamation has occurred and ninety (90) days before the effective date of the tax.

(ii) If no election challenge is filed within the thirty-day challenge period, the ordinance shall become effective on the first day of the first month of the calendar quarter after a minimum of sixty (60) days' notice by the director to sellers and after the expiration of the full thirty-day period of challenge.

(E) The rate change shall become applicable on the first day of a quarter after one hundred twenty (120) days' notice by the director to sellers on a purchase from a printed catalog in which the purchaser computed the tax based upon local tax rates published in the catalog; and

(2)(A) In the event of an election contest, the tax shall be collected as prescribed in subdivision (1) of this section unless enjoined by a court order.

(B) A hearing of these matters of litigation shall be advanced on the docket of the court and disposed of at the earliest feasible time.